



The NASA Project Budget Process

Audience: Project team members who need an introductory course in NASA project budget development.

Goal: This 6 hour course will provide a high level understanding of NASA's budget process. This course is designed for participants with no previous budget development experience.

Learning Objectives: Participants will be able to:

- Understand the Federal Budget Process
- Understand how project budget requests fit into the NASA budget picture
- Understand the Program Operating Plan (POP) and the team member's role in developing it
- Describe the processes for cost estimating
- Identify significant needs and issues in preparing budgets
- Understand the importance of tracking costs and obligations against the budget plan and the reasons for the variances

Learning Methods: Lectures, discussions, and group exercises

Key Topics:

- Legislation and the Federal Budget
- NASA Budget Realities
- The NASA Budget Process- A High Level View
- Project Budget Development
- Steps in Building a Budget

Suggested Prerequisites:

- None

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| Module Name | Topics | Learning Objectives - Participants will be able to: |
|---|--|--|
| 1.0 Introduction | <ul style="list-style-type: none">• Instructor/participant introductions• Agenda• Course Objectives | <ul style="list-style-type: none">• Articulate course objectives and outcomes |
| 2.0 Legislation and the Federal Budget Process | <ul style="list-style-type: none">• The U.S. Constitution• Budget and Accounting Act of 1921• Hoover Commissions/Related Legislation• Congressional Budget and Impoundment Act of 1974• Gramm-Rudman-Hollings Balanced Budget Act (1985) and the Reaffirmation Act (1987)• Omnibus Budget Reconciliation Act (1990)• Other Legislation | <ul style="list-style-type: none">• Understand the evolution of the federal laws authorizing the federal government to conduct business• Understand the Federal Budget Process |
| 3.0 The NASA Budget Process - A High Level View | <ul style="list-style-type: none">• Composition of the federal budget• Discretionary budgets• NASA Budget realities• NASA's budget request• Key terminology | <ul style="list-style-type: none">• Understand how project budget requests fit into the NASA budget picture |
| 4.0 Project Budget Development | <ul style="list-style-type: none">• Types of Project budgets• The project budget process• Project team responsibilities• Commitments, Obligations, Costs and Disbursements• Forward Funding• The Anti-deficiency Act | <ul style="list-style-type: none">• Describe the Program Operating Plan (POP)• Understand the team member's role in developing the Program Operating Plan (POP)• Understand key budget concepts at the project level |

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|--------------------------------|--|---|
| 5.0 Steps in building a budget | <ul style="list-style-type: none">• Work Breakdown Structure• Schedule/timephasing• Cost estimates• Reserves• Baseline Maintenance• Variance analysis | <ul style="list-style-type: none">• Describe the processes for cost estimating• Identify significant needs and issues in preparing budgets• Understand the importance of tracking costs and obligations against the budget plan and the reasons for the variances |